P 19

G. R. S. 58]

Previous references 1892-3

191

(Municipal)

File No. 4469 92

Serial Nos. 1—6

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1——6

Major **Part B for** July 1893

SUBJECT.

The Accounts of the Head quarter Municipality, Kolar for 1891-2

By	No	Letter No	Dated
	7507 -	3492	17.1.93
1	L. 1392	From, The Comptroller. Forwards the report on the audit of the Head quarter Municipality, Kolar for 1892-3.	
		14461-2	1-3-93.
2	R L 1732.	To " The Dy Commr Requests to explain the circumstances under which the excess expenditure was incurred etc	

GPB—8,500—21-7-14

(General Serial No. 30.)

7807.
21 JAN. 93
1892 L 1392

From The Comptroller of Customs

To The Chief Secretary to the Treasury of Victoria

Dated 17 January

Despatched 20 January.

Received 21/1

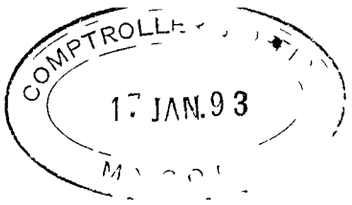
Enclosures No. 2

General No. 3492
No.

Forwards the report on the audit of the Heard Island Municipal Rates for 1891-92 by A. Parramore Esquire

SECTION Municipal
FILE No. 446 92-3
SERIAL No. 1

Lts. Mrn 21/1



No. 3492

OFFICE OF THE COMPTROLLER OF MYSORE,
Bangalore, 17th January 1893.

From

~~A. RANGASWAMI IYENGAR, Esq~~,
The Comptroller of Mysore

To

The Chief Secretary
to the Dewan
of Mysore

SIR,

I have the honor to forward the report on the audit of the accounts of the Head Quarters Municipality, Kolar for the year 1891–92, by A. Ponnasivam Moodliar the Accountant who was deputed from this Office.

I have the honor to be
Sir
Your most obedient humble servant

[illegible]
for Comptroller

SECTION Municipal
FILE No 14461 92-3.
SERIAL No. 2

K L 1732

14461-2 91/5/95
J-234-92

Read:-

Letter from the Comptroller dated 17th January 1893 No 3492 submitting the report of the auditor depended on to exercise the account of the Kolar municipality for the 15 months of the years 1891-92.

Ordered thereon:

The above report shews an unsatisfactory State of things in the Kolar Municipality that the Registers have been very carelessly posted. The total demand for 1890-91 and 1891-92 according to the D. C. B. Statements kept in the Various

Entering was Rs.
13417-7-8, of which Rs
9957-6-3 was collected
leaving a balance
of Rs 3460-1-5 to be
collected in 1892-93;
but in the detailed
account prepared
by Shanbogue, the
balance is shewn
to have been Rs 3654-14-8
or Rs 194-13-3 more
than the amount
shewn in the D.C.B.
Statement and a
sum of Rs 209-9-11
is deducted therefrom
as having been realized
in excess of sums due
between the years
1887-88 and 1891-92.
In some cases sums
reckoned more
entered against

4 against persons other
than the proprietors and
in a few instances
certain sums were
recovered from
persons though nothing
was due from them
Again out of the
collections made in
December 1889 January
and March 1890 on
account of Mohatwa
a sum of Rs 2-8-0
was not remitted
to Government The
auditor's report
shews that a thorough
examination of the
accounts of the Shan-
-bhog from the year
1886-87 was required,
but that he had no
time to do it The
report

report is forwarded to the Deputy Commr of the Thana District and he is requested to have the accounts from 1886-87 thoroughly scrutinized and to send it a correct D.C.B. Statement. He should also take notice of the conduct of the person or persons responsible for the irregularities noticed.

A separate register should be maintained showing ~~to note the accounts~~ to of rents received from cane shops in the market instead of making the entries ~~of the kering mixed up with the~~ Tax in the Mohatursa register.

3. The auditor brings to notice that on the following cases Budget limits were exceeded ~~to the extents of the amount~~ ~~mentioned hereunder~~ as them under. - ~~on each case.~~

II. Head office Rs 5/- 108 -- 1165.

IV Conservancy ~~301~~ 1568 1869

V Police ~~314~~ 1964 - 1998

IX(d) Maternity ~~30~~ 180 210

X Miscellaneous ~~464~~ 60 456

The circumstances under which the excess expenditure was incurred should be explained. If additional expenditure was needed for each allowance etc a Supplementary Budget ought to have been submitted in Sept.

Govt before expenditure
was actually incurred.

4. The auditor states
that a cheque issued
on May 1892 was not
received till after the
close of the year and
suggests that cheques
not presented before
the close of the year
may be cancelled
at the end of the year
and fresh ones issued
in the following months.
The opinion of the
Comptroller is requested
on this point

Govt

5 It is noticed
that in some instances
the signatures of
municipal servants
were not obtained
in acquittance
rolls ~~in token of~~
payments made
to

~~To the~~ The attention of the disbursing officers should be drawn to this ~~a~~ ammm ~~grievance inadequacy~~

Paul

Chief Secretary

Bll
24/2

The Comptroller
Dy Commrs Kolaba Dists
memo No. 14463-9 R 21733
Copies to Dep Collr Commrs
of Dists

Bld.

Proceedings of the Government of His Highness the Maharaja of Mysore, (Local Boards' Branch—Municipal),—dated 1st March 1893.

READ :—

Letter from the Comptroller, dated 17th January 1893, No 3492, submitting the Auditor's report on the accounts of the Kolar Municipality for the 15 months of the year 1891-92

No. 14461-2—L. F. 234-92, DATED, BANGALORE, 1ST MARCH 1893.

ORDER THEREON.—The above report shows that the Registers have been very carelessly posted. The total demand for 1890-91 and 1891-92 according to the demand, collection and balance statement kept in the Taluk Cutcherry was Rs. 13,417—7—8, of which Rs. 9,957—6—3 was collected, leaving a balance of Rs. 3,460—1—5 to be collected in 1892-93; but in the detailed account prepared by the Shanbhog, the balance is shown to have been Rs. 3,654—14—8 or Rs. 194—13—3 more than the amount shown in the demand, collection and balance statement and a sum of Rs. 209—9—11 is deducted therefrom as having been realized in excess of sums due between the years 1887-88 and 1891-92. In some cases sums recovered were entered against persons other than the payers and in a few instances certain sums were recovered from persons though nothing was due from them. Again out of the collections made in December 1889, January and March 1890 on account of Mohatarfa a sum of Rs. 2—8—0 was not remitted to Treasury. The Auditor's report shows that a thorough examination of the accounts of the Shanbhog from the year 1886-87 was required, but that he had no time to do it. The report is forwarded to the Deputy Commissioner of the Kolar District and he is requested to have the accounts from 1886-87 thoroughly scrutinized and to submit a correct demand, collection and balance statement. He should also take notice of the conduct of the person or persons responsible for the irregularities noticed.

2. A separate register should be maintained showing the rents recovered from shops in the market instead of making the entries in the Mohatarfa register.

3. The Auditor brings to notice that in the following cases Budget limits were exceeded as shown under:—

		Provision in the Budget.	Amount spent.
		Rs.	Rs.
II.	Head Office	108	165
IV.	Conservancy	1,568	1,869
V.	Police	1 964	1,998
IX	(*d*) Maternity	180	210
X	Miscellaneous	60	74

The circumstances under which the excess expenditure was incurred should be explained. If additional expenditure was needed for April, May and June 1892, a Supplemental Budget ought to have been submitted to Government before expenditure was actually incurred.

4. It is noticed that in some instances the signatures of Municipal Servants were not obtained in acquittance rolls. The attention of the disbursing officer should be drawn to this omission.

T. ANANDA ROW,
Chief Secretary.

To—The Comptroller to the Government of Mysore.
The Deputy Commissioner, Kolar District.

Memo 14463-9—L. F. 234-92.
Copies to the Deputy Commissioners of other Districts.

Exd—M A.

1893.

GOVERNMENT OF MYSORE.

LOCAL BOARDS BRANCH—MUNICIPAL.

PROCEEDINGS.

Dated 1st March 1893

No 14461-2.
L. F 234-92.

Passing orders on the Auditor's report on the accounts of the Kolar Municipality for the 15 months of the year 1891-92

Mysore Govt. Press, Bangalore—S. & O. 120.

(General Serial No. 30.)

1893.

From

The Deputy Commissioner,
Kolar District

To

The Chief Secretary to the Dewan
of Mysore.

Dated 29th March 1893.

Despatched 31st do

Received

Enclosures No

General No. 2987
No. 713

Government Proceedings
No: 1446-2 / L.# 234-92 dated the 1st
March 1893, passing order
on the Auditor's report
on the accounts of the Kolar
Municipality for the 15
months of the year 1891-92.

Has the honor to requ
that Copy of the Auditor's
report alluded to in th
1st para of the Proceed
may be kindly cause

this office
for reference.

D Marshall
Deputy Commissioner.

Dean

11 50

To. The Dy Comr Kol Distt

Confidential
File 4460 of 92-3
Serial No. 4

His Docket dated 29th March 1893 No 2987 requesting the transmission of the report on the audit of accounts of the Kolar Municipality for the year 1891-92 referred to in Para 1 of Govt Proceedings dated 1st March 1893 No 1446 1-2 L F 234-92

R L 2040

17022

L F 234-92

9/15/17/4/93

Re: Two

Has the honor to forward herewith the report referred to in the above, to be returned when no longer required

By order

Chief Secy

(General Serial No. 30.)

189

From

To

The Chief Secretary to the
Dewan of Mysore.

Dated

Despatched

Received

Enclosures No.

General No.
No.

References to be marked.

Mysore Govt. C. Press, Bangalore.—21-12-92.—2000.

Encl to
St 4

12

Report on the Audit of the accounts of the Head Quarter Municipality of the Dolen Distt for the year 1891-92.

I examined all the books and accounts maintained in the Municipality.

I beg to submit Statement No I shewing receipts and Expenditure and the Balance at the credit for the year ending 30th June 92.

Collections

I examined the collections under all heads of revenue after a careful check of Registers with Challans & Remittance books it is satisfactory to note that all the receipts or collections made by the Chaukidar and other Officials have been remitted to the Taluk Treasury the same on the date & so and the fact is verified by the Taluk Officials and those Credits have been checked with the "C" Register of the Taluk Treasury

In checking the postings
the Khate against each
of the collections entered in the
Khirds for the years 90-91 & 91-92
I observed that the collections
made from certain tax payers
were erroneously posted to other
numbers and in a few instances
excess credits were also
shewn in the Khate when there
were no demand against them
Such collections as above described
were permitted to Treasury as
shewn below:-

Balance due recovered on
1st April 90 as per D.C.B. Statement
Kept in the Taluk Cutcherry — Rs 3213-7-

Add
Demand for 90-91 —— Rs 5088-8-.
do — for 91-92 —— Rs 5115-8-

Total Rs 13417-7-8

Deduct collections
For 90-91 - Rs 5511-14-6.
For 91-92 - Rs 4445-7-9 Rs 9957-6-3.

Balance —— Rs 3460-1-5.

Balance as per detail
Statement prepared by
the Chamboque.
For 91-92 - Rs 3654-14-5.

Deduct
Excess Collns
For 87-88 — Rs 39.4.2
For 88-89 - Rs 21.8.8
For 89-90 — Rs 34-
For 90-91 - Rs 74-
For 91-92 - Rs 41-
Rs 209-9-11 Rs 3445-4-9

The figures above shewn shew a difference of Rs 14-12-8.

In the year 1889-90 Rs 2-8-a were recovered on account of Nowadanga taxes from certain tax payers and credited in the Khirdi but appears to have not been remitted, which I observed when checking the collections and verifying the correct balances as shewn below:-

	Collections	Remittance.	Difference
From 8th to 24th December/89.	Rs 622-a-a	Rs 621-0-a	Re 1-a-a
From 18th to 28th January/90	Rs 489 3-2	Rs 488-3-2	Re 1-a-a
From 20th to 31st March/90	Rs 603-11-a	Rs 603-3-a	Rs-a-8-a
Total	Rs 1714-14-2	1712-6-2	Rs 2-8-a

On 31st March/90 Rs 3 were credited in the Khata against one Bechar Gowan (Khata No 2102), but the amount due by him was only Rs 2 and the same was credited against him instead of Rs 3 On enquiry the late Chandoque explained that only Rs 2 were recovered but by an oversight Rs 3 was shewn in the Khirdi and remitted to Treasury.

I may here add that the above differences cannot be verified and reconciled unless and until the accounts of the Chandoque from the year 1875-76,

are thoroughly checked and [illegible]
The present Shanbogue I understand
has been doing the business since the
last year and when questioned
the matter he was unable to explain
to me properly. Hence I was not able
to have the differences found out
as it would occupy long.

Octroi

The collections under this head
are entered in a separate Register and
credited in the "Jama" Register kept
in the Taluk Cutcherry and remitted
to the Treasury and acknowledgment
obtained in a separate Register.
These collections are checked with
the "C" account and found them
to be correct.

Cattle pound

The collections under this head are
entered in a separate Register and
remitted to the Taluk Treasury
along with the Remittance Book. I
have checked this account with
the Register kept in the Municipal
Office and the remittances with
the "C" account and found them

to be correct.

Rent on Market

The collections under this head are made by the Chaukidar and entered in the Khirdi and remitted to the Treasury. These collections are included along with the Mohalladari Taxes. A separate Register would be better instead of including this item with the Mohalladari Taxes for which only the Khaki & Khirdi books are intended.

Miscellaneous

The collections on other heads of Revenue to the Municipality such as Sale of houses, Land, Manure, Grass & Trees &c have been entered in the Cash Book and remitted to the Taluk Treasury. The authority on which these Sales were effected has also been checked.

Expenditure

It is satisfactory to note that all payments are supported by Vouchers

Inspr

before any item was brought into the payment Register.

A sum of Rs 436 has been exceeded over the Budget grant for the year as shown below under the following heads:-

	Budget.	Actuals	Excess.
II Head office charges	Rs 108	Rs 165	Rs 57.
III Conservancy Estbt.	Rs 1568	Rs 1869	Rs 301.
V Police	Rs 1964	Rs 1998	Rs 34.
IX (2) Maternity	Rs 180	Rs 210	Rs 30.
X Dues (c) Cattle pound	Rs 60	Rs 74	Rs 14.
Total	Rs 3880	Rs 4316	Rs 436.

It was explained to me that the excess expenditure will have to be met from the Supplemental Budget to be submitted for the actuals of the 3 months i.e. April to June.

All payments as they occurred were made by means of cheques. The Total amount of cheques issued during the year was Rs 6588-2-2, of which Rs 6538-2-2 were cashed in the Taluk Treasury showing a difference of Rs 50, which was issued on account of Compensation for the purchase of a piece of land

the Municipality for the Dhobamedan burial grounds. This cheque was issued in May/92 but not cashed till after the close of the year, in which case the cheque should have been cancelled and a fresh one issued as the year elapsed.

Establishment charges

The Barawards of the Scavenging & Police establishments are maintained in the Taluk Treasury. I found that the signatures or marks of the servants are in a very few cases not taken in the last column of the Acquittals in support of having disbursed the amount. This is objectionable and the Officials concerned have also been informed of it for his future guidance.

Work Register

This Register is maintained by the Municipal Daroga and written up to date. It exhibits the work turned out in each months under each head and the total amount of bills &c.

Tools &c

A Register showing the
of Tools during the year &c &
which also shows the Stock
of the previous year.

Municipal Lanterns

a list showing the number of
the lanterns is kept by the
Daroga, but not entered in
a Register book kept for the
purpose.

Conclusion

As regards the discrepancies
between the balances under the
Mohabarfa Collection, I have
to add again that the Registers
are very carelessly posted and
thereby entails good lot of time
to verify their correctness and that
therefore a closer check is very
necessary as above explained.

Assistant
Inspector

FORM I.

nditure in the Municipality during 189/ —92.

Items.	Sanctioned Estimates for the last year 1891—92	Actuals for the— 1891—92	Remarks.
... ...			(1). The Municipality is constituted under
... ...		164 13 4	(2). The population within Municipal limits according to the Census of 1881, is
... ...		56 13 2	(3). Members of Municipal Committee.
and Mohatarfa ...		71 13 10	
... ...		" " "	(a) Ex-officio Number.
... ...		" " "	(b) Nominated ,,
... .			(d) Elected ,,
nt		1448 9 6	(d)' Total ,,
es		420 - -	(e) Officials ,,
... ...		1997 10 6	(f) Non-officials ,,
and deaths		216 12 9	(g) Europeans ,,
... ...			(h) Natives ,,
... ...			
Establishment		" " "	
inal		" " "	
s		503 8 3	
ginal		339 7 -	
s		107 - -	
y—original		178 13 8	
rs		206 4 7	
original		. . .	
's		35 7 2	
ng		- - -	
—original		80 - -	
... ...		. . .	
on		52 8 -	
repairs			
... ...		23 12 -	
... ...		. . .	
... ...		495 6 2	
... ...		. . .	
... ...		. . .	
... ...		209 14 -	
... ...			
Carried forward—		6608 9 11	

Receipts

No.	Items.	Sanctioned Estimates for the last year 189 — 9	Actuals for the— 1891 92			No.	
	Brought forward		5606	5	8		
IX.	Fines		-	-	-		(f) Chatti
X.	Miscellaneous						(g) Orphā
	(a) Sale of houses and lands		64	-	-		(h) Other
	(b) Loans						
	(c) Interest on securities and loans		-	-		X.	Education
	(d) Pounds		111	12	-	XI	Miscellaneous
	(e) Land Revenue		"	"	"		(a) Repa
	(f) School fees		"	"	"		(b) Refun
	(g) Sale of manure		49	12	-		(c) Cattle
	(h) Scavengering fees		"	"	"		(d) Garde
	(i) Sale of grass		18	9	6		(e) Rewar
	(j) Sale of smuggled goods		"	"	"		(f) Transf
	(k) Amanayi		4	6	3		(g) Pensio
	(l) ~~Notice and warrant fees~~ Stamps		157	12	10		(h) Fairs
	(m) Contributions		653	8	-		(i) Other
	(n) Other miscellaneous items		99	9	3		
	Total		1159	5	10	XII.	Contributions to
XI	Payments for Municipal services rendered to individuals...					XIII.	Repayment of d
XII.	Grant-in-aid						
	Total Income		6765	11	1		
	Opening Balance.....		3585	-	-		
	Grand total ..		10350	11	1		

92

Continued.

Expenditure.

ms.	Sanctioned Estimates for the past year 189 —9	Actuals for the— 1891-92			Remarks.
Brought forward		6608	9	11	
... ...		"	"	"	
... ...		"	"	"	
institutions		"	"	"	
... ...		"	"	"	
... .					
cans		500	-	-	
s Collections		"	"	"	
... .		73	8	6	
... ...		"	"	"	
and snake killers ...		90	12	8	
... ...		"	"	"	
.. ..		"	"	"	
-als Advances ...		157	12	10	
... ...		40	9	8	
Total.....		862	11	8	
Provincial Funds... ...					
... ...					
Total.....		7471	5	7	
Closing Balance.....		2879	5	6	
Grand Total.....		10350	11	1	

93

Statement showing th

| Receipts. | | |

(General Serial No. 30.)

1893. 15676

L32-18

From

The Deputy Commissioner,
Kolar District.

To

The Chief Secretary to the Dewan
of Mysore.

Dated 30th } June 1893
Despatched 3-7-93
Received 5/7

Enclosures No. 2

General No. 4353 1892-93.
No. 1080

His No. 17022 Dated 15th April
L-7234-92

1893.

Has the honor to return
the auditor's report received
with the above.

Deputy Commissioner
Kolar District

Recd

L B Mss
5/7/93

To the Same—No 1149—8/7/1893
L 7234-92

Read:-

Docket from the Dy Comr of the Kolar District dated 30th June 1893 etc $\frac{4353}{1080}$, returning the report on the audit of the accounts of the Kolar Municipality for 1891-92

Order thereon

Recorded with the remark that ~~the~~ Govt await the early submission of a report on the steps taken by the Dy Comr ~~now~~ to remedy the defects pointed out by the auditor in the accounts of 1891-92.

11/7.

For Chief Secy

To

The Dy Comr. Kolar Dist.

1149

L7-234-92 21/7/93

(General Serial No. 30,)

189

From

The Chief Secretary
to the Dewan of Mysore.

To

Dated

Despatched

Received

Enclosures No.

General No.
No.

References to be marked.

Mysore Govt. C. Press, Bangalore.—9-1-93.—3,000.